

TAXES

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GENERAL PROPERTY TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	City 001 . . 411000 Parish 002 . . 411000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
Amendment X Constitution of the United States	Louisiana Constitution, 1974 Article 6, § 26 (A) Article 6, § 27 (A) Article 7, § 18 (A) Article 7, § 20 (A) Louisiana Revised Statutes 47:2051	Ordinances: 12496, 11/26/02 12497, 11/26/02 12498, 11/26/02 12796, 11/25/03 12797, 11/25/03 12798, 11/25/03 Resolutions: City 13115, 8/25/82

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: Amendment X to the U.S. Constitution reserves to the states or to the people all powers not delegated by it to the United States nor prohibited by it to the states.

State: Article 6, Section 26 (A) of the Louisiana Constitution of 1974 authorizes the governing authority of a parish to levy annually an ad valorem tax for general purposes not to exceed four mills on the dollar of assessed valuation, and Section 27 (A) authorizes the governing authority of a municipality to levy annually an ad valorem tax for general purposes not to exceed seven mills on the dollar of assessed valuation. These sections also provide that millage rates may be increased when approved by a majority of the electors voting thereon in an election held for that purpose. Article 7, Section 18 (D) of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her respective parish or district. Article 7, Section 20 (A) provides for a homestead exemption from state, parish, and special ad valorem taxes to the extent of \$7,500 of the assessed valuation. This exemption is not extended to municipal taxes. L.R.S. 47:2051 designates the sheriffs of the several parishes to be ex-officio collectors of parish taxes. The Sheriff has the same power to enforce the collection of parish taxes as of state taxes.

Local: Ordinance 12496 of November 26, 2002, fixed the rate of taxation to defray the expense of parish government and for all general parochial purposes, for the year 2003 on all taxable property within the Parish of East Baton Rouge, as extended on and after January 1, 1949, at 4.06 mills. Ordinance 12796 of November 25, 2003, maintained the rate of 4.06 mills for the parish for the year 2004.

Ordinance 12497 of November 26, 2002, fixed the rate of taxation to defray the expense of city government and for all general city purposes for the year 2003 on all taxable property within the corporate limits and boundaries of the City of Baton Rouge, as extended on and after January 1, 1949, at 7.29 mills. Ordinance 12797 of November 25, 2003, maintained the rate of 7.29 mills for the city for the year 2004.

Ordinance 12498 of November 26, 2002, levied a 1.05-mill tax on all taxable property within the boundaries of the City of Baton Rouge for the year 2003 for the purpose of operating a three-platoon police system, declaring that this levy was supplemental and in addition to the 7.29-mill ad valorem tax levied by Ordinance 12497 of November 26, 2002. Ordinance 12798 of November 25, 2003, maintained the rate of 1.05 mills for the three-platoon police system for the year 2004.

City Resolution 13115 of August 25, 1982, authorizes the Mayor-President to enter into an agreement with the sheriff of East Baton Rouge providing for the collection by the sheriff of all city ad valorem taxes, among other taxes, for an indefinite term, the sheriff to be compensated by a 4.50% commission on all ad valorem taxes collected.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Sheriff of East Baton Rouge Parish (contact Octave Anthaume, Tax Director, 389-4817).

Transmittal: Transmitted to the Revenue Division of City-Parish Finance Department by the 10th of the month following collection.

DISTRIBUTION OF PROCEEDS:

The 7.29-mill tax and additional 1.05-mill tax are levied on **all taxable property, real and personal, within the corporate limits and boundaries of the City of Baton Rouge**. The 4.06-mill tax is levied on **all taxable property, real and personal, within the Parish of East Baton Rouge**, including all such taxable property within the corporate limits and boundaries of the City of Baton Rouge. "Real" property means immovable property and includes not only land but also all things thereunto appertaining, and all such structures and other appurtenances thereto as pass to the vendee by the conveyance of the land or lot. "Personal" property means movable property and includes all things other than real estate which have any monetary value.

COMPUTATION OF TAX:

The rates for 2003 and 2004 are **8.34 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the city limits and **4.06 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the city and parish limits.

Comments: Homeowners are allowed a homestead exemption of \$7,500 of assessed value for all state, parish, and special ad valorem taxes. 4.5% of city ad valorem taxes collected goes to the sheriff as commission.

Property subject to taxation is listed on the assessment rolls at its assessed valuation, which is a percentage of its fair market value. Land and improvements for residential purposes are assessed at 10% of fair market value. Bona fide agricultural, horticultural, marsh, and timber lands are assessed at 10% of use value. All taxable personal property is assessed at 15% of fair market value. All property subject to taxation is reappraised at intervals of not more than four years.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The **proceeds of the 1.05 mill tax** on all taxable property within the corporate limits and boundaries of the City of Baton Rouge are to be used **solely for the purpose of operating and maintaining a three-platoon police system** in the Police Department of the City of Baton Rouge.

In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation must be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to a rate that generates the same dollar amount as was generated in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement.

GENERAL PROPERTY TAXES (CITY)				ACCOUNT NUMBER 001 .. 411000			
REVENUE TYPE	2000		2001	2002		2003	
	AMOUNT	%		AMOUNT	%	AMOUNT	%
Taxes from Prior Years' Levies	135,666	1.55%	109,045	103,737	1.08%	100,298	1.01%
Refunds	0	1.55%	0	0	1.08%	(581)	1.00%
Reversal of Prior Year Deferral	0	1.55%	497,893	598,262	7.33%	530,453	6.33%
Closing of Prior Year Levy	82,877	2.50%	40,017	(19,836)	7.12%	(25,407)	6.07%
Record Current Year Levy	9,016,424	105.70%	9,191,664	9,428,392	105.54%	9,822,302	104.72%
Current Year Deferral	(497,893)	100.00%	(598,262)	(530,453)	100.00%	(470,375)	100.00%
Total	8,737,074	100.00%	9,240,357	9,580,102	100.00%	9,956,690	100.00%

GENERAL PROPERTY TAXES (PARISH)				ACCOUNT NUMBER 002 .. 411000			
REVENUE TYPE	2000		2001	2002		2003	
	AMOUNT	%		AMOUNT	%	AMOUNT	%
Taxes from Prior Years' Levies	59,085	0.89%	71,382	46,921	0.60%	72,656	0.88%
Refunds	0	0	0	0	0.60%	(24,548)	0.58%
Reversal of Prior Year Deferral	0	0	400,984	401,026	5.75%	366,524	5.01%
Closing of Prior Year Levy	24,812	1.26%	(23,745)	(7,257)	5.66%	(29,449)	4.66%
Record Current Year Levy	6,963,063	106.03%	7,362,593	7,709,873	104.71%	8,205,877	103.90%
Current Year Deferral	(400,984)	100.00%	(401,026)	(366,524)	100.00%	(322,306)	100.00%
Total	6,645,976	100.00%	7,410,188	7,784,039	100.00%	8,268,754	100.00%
COMBINED / % Change	15,383,050	2.41%	16,650,545	17,364,141	4.29%	18,225,444	4.96%

NOTE: Beginning with 2000 taxes, a portion of the annual levy is being deferred in accordance with the Codification of Governmental Accounting and Financial Reporting Standards. Beginning with 2003 taxes, refunds are being reported separately, as opposed to being included with the monthly settlements from the Sheriff's Office.

GROSS RECEIPTS BUSINESS TAX

REVENUE	FUND . . OBJECT
Taxes	City 001 . . 412000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
Senate Bill 652, 2/96	Louisiana Constitution, 1974 Article VI, §30 Act 169, 1898 Legislature	Franchise Agreement, 10/30/03 Ordinances: 11789, 7/26/00 11678, 2/23/00 9036, 12/13/89 9027, 12/13/89 8021, 11/27/85 7006, 1/12/83 City 4727, 7/28/82 City 2889, 10/11/72 Parish 3883, 10/11/72 City 2670, 7/28/71

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: **Senate Bill Number 652**, which went into effect in February 1996, gave local governments the right to manage their public rights-of-way and receive fair and reasonable compensation in a nondiscriminatory fashion for the use of public rights-of-way by all telecommunications providers.

State: **Article VI, Section 30 of the Louisiana Constitution** of 1974 provides that a political subdivision may exercise the power of taxation for parish, municipal, and other local purposes strictly public in their nature. **Act 169, Section 20 of the 1898 Legislature** and its subsequent amendments authorize the City Council to fix an excise tax for public utilities of the City of Baton Rouge.

Local: **Ordinance 9027** of December 13, 1989, levies an annual excise license or privilege tax on all persons, associations of persons, firms, or corporations engaged in the public utility business in the City of Baton Rouge. **City Ordinance 2670** of July 28, 1971, grants franchise rights to Dixie Electric Membership Corporation for the purpose of generating electricity within certain areas of the City of Baton Rouge for a period of 50 years; Dixie Electric pays to the City of Baton Rouge a percentage of its gross receipts from the sale of electricity to its customers within the City of Baton Rouge. **City Ordinance 4727** of July 28, 1982, grants franchise rights to Gulf States Utilities for a period of 60 years from August 1, 1982. Gulf States (now Entergy) pays to the City of Baton Rouge a sum of money based on a percentage of the sale of electricity to customers within the corporate limits of the City of Baton Rouge. **Ordinance 8021** of November 27, 1985, **City Ordinance 2889** and **Parish Ordinance 3883** of October 11, 1972, amended by **Ordinance 7006** of January 12, 1983, and **Ordinance 9036** of December 13, 1989, grant franchise rights to Cablevision of Baton Rouge, Ltd., to operate and maintain a Community Antenna Cable Television (CATV) System in the City of Baton Rouge and the Parish of East Baton Rouge. **Ordinance 11678** of February 23, 2000, amended by **Ordinance 11789** of July 26, 2000, consents to a change of ownership to Cox Teleport Partners, Inc., and to an internal corporate merger that resulted in the franchise's being held by Cox Communications Central, II, Inc. A new **Franchise Agreement** was executed on October 30, 2003, granting a franchise to Cox for an initial term of 20 years at the same 5% franchise fee. Beginning in 1996 **various ordinances** adopted by the Metropolitan Council have been approved granting franchises for fiber optic transmission cables for the transmission of telephonic, data, and other electronic messages, on or across public places or ways.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division.

Transmittal: Recorded as received.

Comments: Tax collections tend to be highest in summer and winter, when utility usage is greatest. The tax on most public utilities is collected quarterly, while the compensation paid by Communications Central II, is collected monthly. Dixie Electric is required to pay yearly but in the past has made quarterly payments. Gulf States (Entergy), and South Central Bell are required to pay quarterly. Grantees of fiber optic transmission cable franchises are required to pay monthly.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF TAX:

This excise or privilege tax authorized by Ordinance 9027 is levied on **all persons, associations of persons, firms, or corporations engaged in the public utility business within the corporate limits of the City of Baton Rouge**, including electric companies, telephone companies, cable television companies, and fiber optic transmission cable companies.

COMPUTATION OF TAX:

The tax is computed as a **percentage of the gross receipts** of each public utility from its sales and services within the corporate limits of the City of Baton Rouge, except such receipts from any sales and services rendered to the state or any federal, state, municipal, parish, or other governmental agency, within the corporate limits of the City. The tax is **5% of gross receipts**, unless a franchise agreement provides for a different amount.

The tax to be paid by **Dixie Electric Membership Corporation** is **4% of its gross receipts** from the sale of electric energy to its customers within the corporate limits of the City of Baton Rouge.

The tax to be paid by **Gulf States Utilities Company (Entergy)** is **5%** from January 1, 1985, to July 31, 2042, **of its gross receipts** from the sale of electric energy to customers within the corporate limits of the City of Baton Rouge, except: (1) those receipts from the sale of electric energy for municipal water and sewerage pumping and street lighting; (2) those receipts of revenue from any other special or contractual rates to municipal or governmental units; (3) those receipts from revenues derived from the State of Louisiana or state agencies; (4) those receipts derived from sales to wholesale customers for resale; and (5) those receipts from revenues derived from customers classified as "industrial" who contract for 600 KW or more within the limits of the City of Baton Rouge.

The tax to be paid by **South Central Bell** is **5% of its gross receipts** from the sale of telephone services to its customers within the corporate limits of the City of Baton Rouge.

The franchise fee to be paid by **Cox Communications Central II**, is computed by taking **5% of the gross revenues**, less any subscriber-paid sales taxes, paid to Cox Communications Central II by subscribers for cable services

The franchise fee for **fiber optic transmission cable companies** is **5% of all revenues** derived within the City-Parish from the transmission of telephonic, data, video, and other electronic messages and from the provision of similar or related services, and from the sale or rental of equipment used to provide communication services. Gross receipts for fiber optic cable transmission franchises do not include any taxes imposed and/or assessed by law on subscribers, or revenue generated from sales to the state, local, or federal government.

AUTHORIZATION AND PROCEDURE FOR REFUND:

None.

RESTRICTIONS ON USE AND LIMITATIONS ON RATE:

Section 20 of Act 169 of 1898 states that "any excise tax placed on the gross receipts of public utilities shall not exceed five percent of the gross revenues of said public utilities."

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GROSS RECEIPTS BUSINESS (CITY)					ACCOUNT NUMBER 001 . . 412000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	(4,191,293)	-20.44%	(5,171,786)	-22.65%	(4,237,022)	-20.66%	(299,258)	-1.37%
February	1,368,576	-13.77%	5,171,786	0.00%	3,898,084	-1.65%	0	-1.37%
March	3,079,793	1.25%	2,026	0.01%	657,036	1.55%	332,193	0.15%
April	245,609	2.45%	510,973	2.25%	21,631	1.66%	289,239	1.47%
May	1,375,913	9.16%	5,970,642	28.39%	4,265,511	22.46%	4,543,151	22.27%
June	2,617,649	21.93%	65,294	28.68%	633,275	25.54%	687,716	25.42%
July	215,419	22.98%	553,950	31.10%	0	25.54%	291,100	26.75%
August	4,301,809	43.96%	5,101,041	53.44%	1,597,881	33.34%	4,736,227	48.43%
September	222,643	45.05%	53,562	53.68%	3,058,313	48.25%	323,890	49.91%
October	212,391	46.08%	570,213	56.17%	544,999	50.91%	(34,971)	49.75%
November	5,526,973	73.04%	5,103,100	78.52%	5,070,140	75.63%	5,478,362	74.83%
December	5,528,326	100.00%	4,904,994	100.00%	4,997,799	100.00%	5,500,130	100.00%
TOTAL /%Chg	20,503,808	10.59%	22,835,795	11.37%	20,507,647	-10.20%	21,847,779	6.53%

Note: Some companies pay this tax on a monthly basis, while others pay quarterly or annually. Each month's collections above apply to the companies' gross receipts for the **preceding** month, quarter, or year. Amounts are accrued each December for collections expected to be made in January, and the accrual is reversed in January.

GENERAL SALES & USE TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	City 001 . . 413000 Parish 002 . . 413000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, §29 (A) - 29(B) Louisiana Revised Statutes 33:2711 33:2738.51 33:2741 47:303B (3) (b) 33:2721.6	Ordinances: 12303, 4/24/02 10904, 5/28/97 10127, 12/14/94

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: **Article VI, Section 29 (A) of the Louisiana Constitution of 1974** authorizes the governing authority of any local governmental subdivision or school board to levy and collect a tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services, if approved by a majority of the electors voting thereon in an election held for that purpose. The rate thereof, when combined with the rate of all other sales and use taxes, exclusive of state sales and use taxes, levied and collected within any local governmental subdivision, may not exceed 3%. **Article VI, Section 29 (B) of the Louisiana Constitution of 1974** provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards, if approved by a majority of the electors voting thereon in an election held for that purpose.

L.R.S. 33:2711 authorizes any incorporated municipality of the state to levy and collect a sales and use tax not in excess of 2½% upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services in the municipality. **L.R.S. 33:2738.51** authorizes the levy of an additional ½ of 1% sales and use tax within East Baton Rouge Parish. **L.R.S. 33:2741** states that the governing body of the parish in which the state capitol is situated may levy and collect a tax of 2% on gross sales within the parish but outside of any incorporated municipality. **L.R.S. 47:303B (3) (b)** states that the Vehicle Commissioner and the governing body of any political subdivision in which a sales and use tax has been imposed on the sale or use of motor vehicles shall enter into an agreement by which the Vehicle Commissioner shall collect such tax on behalf of the political subdivision. **L.R.S. 33:2721.6** states that the combined rate of all sales and use taxes, exclusive of state sales and use taxes levied and collected within any parish or municipality shall not exceed 5%.

Local: **Ordinance 10127** of December 14, 1994, levies a tax for general municipal purposes of 2% on the sale at retail, the use, consumption, distribution, storage, and the lease or rental of tangible personal property to be used or consumed within the City of Baton Rouge. It also levies a tax for general parochial purposes of 2% on the sale at retail, etc., of tangible personal property to be used or consumed within the Parish of East Baton Rouge, exclusive of municipal areas (the cities of Baker, Baton Rouge, and Zachary). It also levies a tax of ½ of 1% on the sale, etc., of tangible personal property to provide revenues to pay the costs of constructing, acquiring, operating, maintaining, and administering sewers and sewerage disposal works and making all required payments in connection with bonds for such purposes, and a tax of ½ of 1% for the repair of public roads and streets. **Ordinance 12303** of April 24, 2002, amends Ordinance 10127 to re-levy the ½ of 1% road tax for the period July 1, 2002, through December 31, 2007, to be used 60% for road construction and 40% to continue the program of road

repairs. For additional information on the sewer tax and the road tax, see those Fact Sheets under the Enterprise Funds and Special Revenue Funds sections of this book.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The tax is paid by the ultimate purchaser or consumer to the dealer from whom he or she purchases or leases the property or service; the dealer forwards it to the Finance Department–Revenue Division.

Transmittal: Every dealer must remit collections to the Finance Department–Revenue Division by the 20th of the month following the month of collection.

Comments: For the purpose of collecting and remitting this tax to the Finance Department, the dealer is declared to be the agent of the City-Parish. The one exception is in the collection of sales and use taxes on all types of motor vehicles, which taxes are paid by the customer to the Vehicle Commissioner of the State of Louisiana rather than to the dealer or vendor. The Vehicle Commissioner then remits these taxes to the City-Parish Finance Department.

When the purchaser has failed to pay and a dealer has failed to collect a tax upon a sale, such tax is payable by the purchaser directly to the Finance Director. Any dealer who fails, neglects, or refuses to collect the sales and use tax is liable for the tax and may be guilty of a misdemeanor.

DISTRIBUTION OF PROCEEDS:

In addition to the sales and use taxes imposed under Ordinance 10127, the Finance Department–Revenue Division also collects the sales and use taxes levied by the East Baton Rouge Parish School Board Educational Facilities Improvement District, the municipalities of Baker and Zachary, and the Baker and Zachary School Board Districts. The taxes collected for these other entities are remitted to them in four payments. The first payment is remitted on the 20th of each month; the second payment is remitted on the 25th; the third payment is remitted on the last day of the month; and the net due, less a 1.11% (2003 rate) collection fee, is remitted on the 10th of the month following collections. The collection rate for 2004 is estimated to be 1.12%. The following schedule shows 1st, 2nd and 3rd payment amounts as of February 2004:

Taxing Agency	1 st Payment (20th of month)			2 nd Payment (25th of month)			3 rd Payment (Last day of month)		
	Sales & Use Tax	Street Tax	Total 1 st Pmt.	Sales & Use Tax	Street Tax	Total 2 nd Pmt.	Sales & Use Tax	Street Tax	Total 3 rd Pmt.
EBRP School Board	1,103,300	0	1,103,300	2,580,100	0	2,580,100	3,500,800	0	3,500,800
Baker School Board	25,200	0	25,200	42,400	0	42,400	40,000	0	40,000
Baker	31,500	5,000	36,500	48,000	15,000	63,000	74,000	10,500	84,500
Zachary School Board	38,000	0	38,000	66,500	0	66,500	100,000	0	100,000
Zachary	38,000	7,000	45,000	66,500	18,000	84,500	130,000	15,000	145,000

PAYOR OF TAX:

The tax is collectible from **all persons engaged as dealers**, as defined below, in the sale at retail, the use, consumption, distribution, and storage, and the lease or rental of tangible personal property and the sale of services; those dealers in turn collect from the purchaser or consumer.

The term "tangible personal property" means personal property which may be seen, weighed, measured, felt, or touched, or is in any other manner perceptible to the senses. This term does not include stocks, bonds, notes, or other obligations or securities.

The term "dealer" includes every person who manufactures or produces tangible personal property for sale at retail, for use, consumption, distribution, or storage. It is further defined to mean every person who imports or causes to be imported tangible personal property from any state or other political subdivision of this state or from a foreign country for sale at retail, for use, consumption, distribution, or storage to be used or consumed in this city and/or parish. The term also includes any person who leases or rents tangible personal property for consideration, permitting the use or possession of such property without transferring title thereto, as well as any person who is the lessee, permittee, licensee, or rentee of tangible personal property and who pays the owner of such property a consideration for its use or possession without acquiring the title thereto. It also includes any person who sells or furnishes any of the services subject to the tax under Ordinance 10127, any person who purchases or receives any of the services subject to tax under that ordinance, and any person engaging in business in the city and/or parish. The term "dealer" is not to be construed to include a person who makes occasional and isolated sales or transactions but who does not hold himself out as engaged in business.

The term "purchaser" includes any person who acquires or receives any tangible personal property, or the privilege of using any tangible personal property or receives any services pursuant to a transaction subject to these taxes.

The sales and use taxes are levied upon the following:

1. The sales price of each item of tangible personal property when sold at retail in the taxing jurisdiction.
2. The cost price of each item of tangible personal property when it is not sold but is used, consumed, distributed, or stored for use or consumption in the taxing jurisdiction, providing there is no duplication of the tax.
3. The gross proceeds derived from the lease or rental of tangible personal property.
4. The monthly lease or rental price paid by the lessee or rentee, or contracted to be paid by the lessee or rentee of tangible personal property.
5. The gross proceeds derived from the sale of services.

Sales of the following items are exempt only from the ½ of 1% sewer tax, the ½ of 1% road-repair tax, and 100% of the 1% E.B.R.P. School System Educational Facilities Improvement District tax:

Drugs: certain medical and surgical devices and supplies

Food: sold for preparation and consumption in the home.

For additional explanation and details concerning the procedures and applications of this tax, see the booklet entitled *East Baton Rouge Parish Sales and Use Tax Regulations* (4th Ed., 8/1/00) produced by the City-Parish Finance Department; a copy can be obtained from the Revenue Division

COMPUTATION OF TAXES:

The sales and use tax imposed by Ordinance 10127 is levied at the rate of **3% of the retail sales price or of the cost price or of the sales of services**. Every dealer, at the time of making the required return to the City-Parish Department of Finance, computes and remits the required tax due for the preceding calendar month. To compensate the dealer for accounting for and remitting the tax, each dealer is allowed 1% of the amount due and remitted to the City-Parish, in the form of a deduction taken when timely submitting the report and paying the amount due.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

In the event purchases are returned to the dealer by the purchaser or consumer after the tax has been collected or charged to the account of the consumer, the dealer is entitled to reimbursement of the amount of tax collected or charged. If the tax has not been remitted by the dealer, the dealer may deduct the same in submitting the return. If the dealer has already remitted the tax, he may submit a sworn statement as to the gross amount of such refunds, and the Finance Director will issue a refund.

At any time within one year after the payment of the original or additional tax assessed against a dealer, or within three years from due date, the dealer may file with the Finance Director a claim under oath for refund, stating the grounds therefore. If, upon examination of such claim for refund, it is determined by the Finance Director that there has been an overpayment of tax, the amount of such overpayment is credited against any liability of the dealer. If there is no such liability, the dealer is entitled to a refund of the tax overpaid. The Finance Director authorizes payment from the current year revenues. Claim for credits or refunds of more than \$10,000 must be approved by the Metropolitan Council.

The 2% tax levied by Ordinance 10127 is to be used for general municipal purpose (tax collected within the City of Baton Rouge) or general parochial purposes (tax collected within the Parish of East Baton Rouge exclusive of the municipalities). The ½ of 1% sewer tax is for the purpose of paying the expenses of construction, acquiring, operating, maintaining, and administering the sewers and sewerage disposal works of East Baton Rouge Parish and making all required payments in connection with bonds issued for such purposes. The remaining ½ of 1% tax was originally levied, through June 30, 1997, for the repair of public roads and streets. For the 5 years beginning July 1, 1997, and again for the 5½ years beginning July 1, 2002, the tax was re-levied; during these periods 60% was to be used for road construction, while 40% was still to be used for repairs. L.R.S. 33:2721.6, as amended by Act 679 of 1999, sets a sales and use tax limit of 5% for any parish or municipality unless specifically excepted by statute.

GROSS GENERAL SALES & USE TAX								
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	9,292,164	7.52%	9,401,511	7.68%	9,717,782	7.67%	10,395,661	8.00%
February	9,801,694	15.45%	9,304,495	15.29%	9,801,901	15.41%	10,028,001	15.71%
March	10,744,986	24.14%	10,385,315	23.78%	10,680,328	23.84%	10,881,881	24.09%
April	10,128,661	32.33%	10,219,030	32.13%	10,470,804	32.11%	10,604,117	32.25%
May	10,510,064	40.84%	10,201,175	40.47%	10,813,157	40.65%	11,253,337	40.90%
June	10,333,044	49.20%	10,000,049	48.64%	10,504,284	48.94%	11,013,960	49.38%
July	9,941,344	57.24%	10,089,145	56.89%	10,184,637	56.98%	10,519,555	57.47%
August	10,484,758	65.72%	10,342,883	65.34%	10,518,608	65.28%	10,525,381	65.57%
September	10,160,860	73.94%	9,774,662	73.33%	10,173,489	73.32%	11,230,637	74.21%
October	10,064,642	82.09%	10,162,552	81.63%	10,755,270	81.81%	10,871,131	82.57%
November	9,995,744	90.17%	10,217,676	89.99%	10,472,155	90.07%	10,248,940	90.46%
December	12,148,024	100.00%	12,253,127	100.00%	12,573,162	100.00%	12,399,031	100.00%
TOTAL	123,605,985	1.05%	122,351,620	-1.01%	126,665,577	3.53%	129,971,632	2.61%

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GROSS GENERAL SALES & USE TAX (CITY)					ACCOUNT NUMBER 001 . . 413000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	5,183,307	7.67%	5,177,714	7.78%	5,020,166	7.49%	5,308,194	7.87%
February	5,471,961	15.77%	5,170,876	15.55%	5,371,899	15.50%	5,299,315	15.73%
March	5,826,635	24.39%	5,738,834	24.17%	5,730,947	24.04%	5,495,805	23.87%
April	5,632,337	32.72%	5,382,915	32.26%	5,478,244	32.21%	5,644,836	32.24%
May	5,582,496	40.98%	5,557,002	40.61%	5,676,193	40.68%	5,580,858	40.51%
June	5,652,548	49.35%	5,540,944	48.94%	5,662,045	49.12%	5,500,712	48.67%
July	5,185,170	57.02%	5,278,444	56.87%	5,299,420	57.03%	5,204,703	56.38%
August	5,588,532	65.29%	5,441,362	65.05%	5,561,157	65.32%	5,670,068	64.79%
September	5,594,417	73.57%	5,527,851	73.35%	5,476,350	73.49%	5,748,690	73.31%
October	5,466,966	81.65%	5,354,359	81.40%	5,581,560	81.81%	5,562,200	81.56%
November	5,509,935	89.81%	5,512,956	89.68%	5,465,404	89.96%	5,500,099	89.71%
December	6,888,093	100.00%	6,864,695	100.00%	6,732,934	100.00%	6,940,521	100.00%
TOTAL	67,582,397		66,547,952		67,056,319		67,456,001	

GROSS GENERAL SALES & USE TAX (PARISH)					ACCOUNT NUMBER 002 . . 413000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	3,157,053	7.32%	3,223,246	7.46%	3,527,848	7.55%	3,823,591	7.70%
February	3,175,382	14.68%	3,283,027	15.07%	3,478,245	15.00%	3,790,165	15.34%
March	3,720,315	23.31%	3,585,422	23.37%	3,903,523	23.36%	4,376,670	24.15%
April	3,643,133	31.75%	3,879,064	32.35%	3,866,347	31.63%	3,896,003	32.00%
May	3,673,907	40.27%	3,513,533	40.49%	3,905,269	39.99%	4,514,180	41.10%
June	3,394,959	48.14%	3,448,370	48.47%	3,791,000	48.11%	4,427,335	50.02%
July	3,674,968	56.66%	3,752,923	57.16%	3,795,821	56.23%	4,153,091	58.38%
August	3,710,334	65.26%	3,639,204	65.59%	3,756,398	64.28%	3,709,620	65.86%
September	3,567,620	73.54%	3,262,874	73.15%	3,553,546	71.88%	4,334,404	74.59%
October	3,420,998	81.47%	3,583,439	81.44%	4,052,857	80.56%	4,175,554	83.00%
November	3,579,248	89.77%	3,596,537	89.77%	4,115,230	89.37%	3,917,372	90.89%
December	4,414,201	100.00%	4,416,803	100.00%	4,965,569	100.00%	4,521,796	100.00%
TOTAL	43,132,118		43,184,442		46,711,653		49,639,781	
COMB/%Chg	110,714,515	1.18%	109,732,394	-0.89%	113,767,972	3.68%	117,095,782	2.93%

Note: Amounts are shown in the months in which they were collected by the dealers. They were actually remitted to the City-Parish in the month following collection by the dealer.

GENERAL SALES & USE TAX - VEHICLES (CITY)					ACCOUNT NUMBER 001 . . 413000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	708,308	7.35%	763,720	8.00%	880,517	9.57%	819,734	9.64%
February	884,766	16.53%	643,822	14.75%	686,363	17.04%	637,916	17.13%
March	911,510	26.00%	809,849	23.24%	773,577	25.45%	687,310	25.21%
April	656,929	32.81%	729,678	30.88%	819,013	34.35%	761,889	34.17%
May	929,758	42.46%	885,302	40.16%	901,987	44.16%	756,570	43.06%
June	935,519	52.17%	773,183	48.26%	756,243	52.38%	696,012	51.24%
July	797,917	60.45%	778,228	56.42%	798,800	61.06%	789,513	60.52%
August	875,536	69.54%	948,174	66.35%	839,517	70.19%	712,684	68.90%
September	766,908	77.50%	757,413	74.29%	796,595	78.85%	756,977	77.80%
October	860,829	86.44%	893,141	83.65%	762,903	87.15%	761,010	86.74%
November	676,084	93.45%	840,213	92.45%	613,941	93.82%	539,363	93.08%
December	630,750	100.00%	720,064	100.00%	568,423	100.00%	588,358	100.00%
TOTAL	9,634,814		9,542,787		9,197,879		8,507,336	

GENERAL SALES & USE TAX - VEHICLES (PARISH)					ACCOUNT NUMBER 002 . . 413000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	243,496	7.48%	236,831	7.70%	289,251	7.82%	444,142	10.17%
February	269,585	15.75%	206,770	14.42%	265,394	14.99%	300,605	17.05%
March	286,526	24.55%	251,210	22.58%	272,281	22.35%	322,096	24.42%
April	196,262	30.58%	227,373	29.98%	307,200	30.65%	301,389	31.32%
May	323,903	40.53%	245,338	37.95%	329,708	39.57%	401,729	40.52%
June	350,018	51.27%	237,552	45.67%	294,996	47.54%	389,901	49.44%
July	283,289	59.97%	279,550	54.76%	290,596	55.39%	372,248	57.96%
August	310,356	69.50%	314,143	64.97%	361,536	65.17%	433,009	67.87%
September	231,915	76.62%	226,524	72.33%	346,998	74.54%	390,566	76.82%
October	315,849	86.32%	331,613	83.11%	357,950	84.22%	372,367	85.34%
November	230,477	93.40%	267,969	91.82%	277,580	91.72%	292,106	92.03%
December	214,980	100.00%	251,564	100.00%	306,236	100.00%	348,355	100.00%
TOTAL	3,256,656		3,076,437		3,699,726		4,368,513	
COMB/%Chg	12,891,470	-0.04%	12,619,224	-2.11%	12,897,605	2.21%	12,875,849	-0.17%

SUMMARY OF SALES TAX COLLECTIONS BY TYPE (CITY)				ACCOUNT NUMBER 001 .. 413X00			
REVENUE TYPE	2000		2001	2002		2003	
	AMOUNT	%		AMOUNT	%	AMOUNT	%
Sales Tax	67,582,397	102.54%	66,547,952	67,056,319	107.99%	67,456,001	107.43%
Vehicle Tax	9,634,814	14.62%	9,542,787	9,197,879	14.81%	8,507,336	13.55%
Audit Collections	505,750	0.77%	746,503	702,815	1.13%	730,497	1.16%
Debt Service Fund Revenues:							
Parish Bldg Renov. & Reloc. Proj.	0	0.00%	0	0	0.00%	0	0.00%
Refunding Bonds/Planetarium	(5,015,982)	-7.61%	(7,385,552)	(10,586,379)	-17.05%	(10,661,387)	-16.98%
Solid Waste Collection & Disposal	(643,716)	-0.98%	(390,013)	0	0.00%	0	0.00%
EBROSCO	(3,114,108)	-4.72%	(2,056,265)	0	0.00%	0	0.00%
City Buildings 1993	(261,889)	-0.40%	(267,194)	(275,817)	-0.44%	(274,999)	-0.44%
Airport Terminal / Landfill Improve.	(2,174,514)	-3.30%	(2,265,488)	(2,383,402)	-3.84%	(2,410,473)	-3.84%
Centroplex Expansion	0	0.00%	(635,741)	(1,402,480)	-2.26%	(1,511,659)	-2.41%
Enterprise Zone:							
Rebates Escrowed	(602,982)	-0.91%	(891,273)	(616,787)	-0.99%	(68,400)	-0.11%
Adjustments	0	0.00%	63,761	402,279	0.65%	1,021,863	1.63%
Total	65,909,770	100.00%	63,009,477	62,094,427	100.00%	62,788,779	100.00%

NOTE: The large Enterprise Zone adjustment in 2003 is due to the completion of two projects, which resulted in the closing of the relative escrow accounts.

SUMMARY OF SALES TAX COLLECTIONS BY TYPE (PARISH)				ACCOUNT NUMBER 002 .. 413X00			
REVENUE TYPE	2000		2001	2002		2003	
	AMOUNT	%		AMOUNT	%	AMOUNT	%
Sales Tax	43,132,118	97.44%	43,184,442	46,711,653	97.73%	49,639,781	96.22%
Vehicle Tax	3,256,656	7.36%	3,076,437	3,699,726	7.74%	4,368,513	8.47%
Audit Collections	470,507	1.06%	377,091	220,369	0.46%	283,931	0.55%
Debt Service Fund Revenues:							
Parish Bldg Renov. & Reloc. Proj.	0	0.00%	0	0	0.00%	0	0.00%
Refunding Bonds-1998	(499,955)	-1.13%	(578,838)	(415,693)	-0.87%	(628,620)	-1.22%
Enterprise Zone:							
Rebates Escrowed	(2,092,400)	-4.73%	(1,242,843)	(2,459,546)	-5.15%	(2,075,227)	-4.02%
Adjustments	0	0.00%	164,201	40,002	0.08%	0	0.00%
Total	44,266,926	100.00%	44,980,490	47,796,511	100.00%	51,588,378	100.00%
Combined Totals / % Change	110,176,696	4.83%	107,989,967	109,890,938	1.76%	114,377,157	4.08%

OCCUPANCY TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	City 001 . . 414000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974, Article VI, §19 Article VI, § 30 Louisiana Revised Statutes 33:4574.1-A	Intergovernmental Agreement, City- Parish and BR Area Convention & Visitors Bureau (BRACVB), 7/1/96 First Amendment to Intergovern- mental Agreement, 1/1/99 Resolution of BRACVB, 12/3/98

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: **Article VI, Section 19, of the Louisiana Constitution** of 1974 authorizes the legislature to create special districts, boards, and commissions and grant them such rights, powers, and authorities as it deems proper, including, but not limited to, the power of taxation. **Article VI, Section 30, of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation for parish, municipal, and other local purposes strictly public in their nature.

L.R.S. 33:4574 (A) (2) provides for the creation of the Baton Rouge Area Convention and Visitors Bureau as a special district or commission, which is a body politic and corporate and a political subdivision of the state of Louisiana. **L.R.S. 33:4574.1-A (A) (1)** provides that a commission created pursuant to R.S. 33:4574 (A) (2) is authorized to levy and collect a tax upon the occupancy of hotel rooms within the jurisdiction of the commission. **L.R.S. 33:4574.1-A (G)** provides that the Baton Rouge Area Convention and Visitors Bureau shall distribute and use the proceeds derived from one percent of this occupancy tax for capital improvements and expansion of the Riverside Centroplex Arena and Exhibition Center.

Local: The **Intergovernmental Agreement, City-Parish and BR Area Convention & Visitors Bureau, 7/1/96**, provided for the collection of the 3% occupancy tax levied by the BRACVB. The **First Amendment to the Intergovernmental Agreement, 1/1/99**, provides for an additional 1% occupancy tax to be used for capital improvements and the expansion of the Riverside Centroplex. The **Resolution of the BRACVB of 12/3/98** levied the additional 1% occupancy tax.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Every person owning, operating, managing, or controlling any hotel or motel and overnight camping facility in East Baton Rouge Parish.

Transmittal: Remitted to the Finance Department—Revenue Division, along with the rest of the 4% hotel-motel tax, by the 20th of the month following the month of collection. The Revenue Division then distributes these taxes to the various recipient agencies by approximately the 10th of the month after it receives it.

DISTRIBUTION OF PROCEEDS:

The Finance Department—Revenue Division distributes the 4% hotel-motel tax by approximately the 10th of the month following its receipt. One percent of the 4% comes to the City-Parish to be deposited into this revenue account.

PAYOR OF TAX:

Any individual occupying a room, cottage, or cabin belonging to a hotel or motel.

COMPUTATION OF TAX:

The occupancy tax is 1% of the rent or fee charged for hotel or motel occupancy.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

These funds may be used only for capital improvements and expansion of the Riverside Centroplex.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

OCCUPANCY TAX (CITY)					ACCOUNT NUMBER 001 . . 414000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	51,558	6.68%	0	0.00%
February	0	0.00%	0	0.00%	64,700	15.05%	0	0.00%
March	0	0.00%	0	0.00%	80,205	25.44%	56,459	7.74%
April	0	0.00%	0	0.00%	64,394	33.77%	60,792	16.07%
May	0	0.00%	0	0.00%	73,626	43.31%	66,271	25.15%
June	0	0.00%	0	0.00%	65,105	51.74%	68,332	34.51%
July	0	0.00%	0	0.00%	63,891	60.01%	62,699	43.11%
August	0	0.00%	0	0.00%	53,729	66.97%	63,363	51.79%
September	0	0.00%	0	0.00%	65,272	75.42%	63,395	60.48%
October	0	0.00%	0	0.00%	79,140	85.66%	60,306	68.74%
November	0	0.00%	0	0.00%	64,265	93.98%	59,762	76.93%
December	0	0.00%	0	0.00%	46,462	100.00%	168,325	100.00%
TOTAL	0	N/A	0	N/A	772,347	N/A	729,704	-5.52%

NOTE: Amounts are shown in the months in which they were collected by the hotel and motel operators. They were actually remitted to the City-Parish in the month following collection and were distributed to the various taxing agencies, including the City-Parish, in the month following that.

Until January 2002 this revenue was credited to Fund 451 (Riverside Centroplex), where it was used as the City-Parish cash match for the Centroplex expansion project. Beginning in 2002 the funds are used to repay bonds used as part of the funding for the Centroplex expansion and are deposited into the General Fund for that purpose. For amounts of collections in prior years, see the Fund 451 section of this manual.

OCCUPATIONAL LICENSE TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	City 001 . . 415100 Parish 002 . . 415100

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 28 Louisiana Revised Statutes 47:341	Ordinances 8608, 2/24/88 9026, 12/13/89 9405, 9407 3/11/92 9537, 11/25/92 11561, 9/22/99 11667, 2/23/00 Resolutions City 13115, 8/25/82

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Article VI, Section 28 of the Louisiana Constitution of 1974 provides that the governing authority of a local governmental subdivision may impose an occupational license tax not greater than that imposed by the state. Those who pay a municipal occupational license tax are exempt from a parish occupational tax in the amount of the municipal tax. The governing authority of a local government subdivision may impose an occupational license tax greater than that imposed by the state when authorized by law enacted by the favorable vote of two-thirds of the elected members of each house of the legislature. **L.R.S. 47:341** authorizes any municipality or parish to impose a license tax on any person conducting any business within its jurisdiction at a rate no greater than that imposed by the state provided that the imposition of such license tax is approved by two-thirds of the council members and after affording the public an opportunity to comment at a minimum of three public hearings.

Local: **Ordinance 9537** of November 25, 1992, levies an occupational license tax on all persons, association of persons, firms and corporations pursuing any trade, profession, vocation, calling, or business in the City-Parish, who are subject to the payment of occupational license taxes under the Constitution and laws of Louisiana. **Ordinance 11561** of September 22, 1999, amends Title 9 of the Code of Ordinances to increase the license fee for rolling vendors and delete some of the exemptions. **Ordinance 11667** of February 23, 2000, amends and reenacts Title 9 of the Code of Ordinances relative to the definition of rolling vendors and provides for an exemption for non-profit organizations. **Ordinance 9026** of December 13, 1989, provides for the licensing of any itinerant or transient gold or silver merchant. **City Resolution 13115** of August 25, 1982, authorizes the Mayor-President on behalf of the City of Baton Rouge to enter into an agreement with the Sheriff of East Baton Rouge Parish providing for the collection by the Sheriff of all property taxes and all city occupational licenses. Although the Finance Department began collecting this license tax itself as of July 1, 1992, the Sheriff is still compensated (15% of parish only) for collection. **Ordinance 9405** of March 11, 1992, levies a license tax on transient merchants. **Ordinance 8608** of February 24, 1988, provides for an exemption for exhibitions for trade shows when the promoter has paid the fee provided. **Ordinance 9407** of March 11, 1992, states licensing requirements and fees for pawnshop licenses and permits.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division.

Transmittal: Recorded as received.

Comments: These taxes are due on January 1 and become delinquent on March 1; collections are therefore highest in the early part of the year.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF TAX:

An annual occupational license tax is levied upon **each person who may be subject to such license tax under the Constitution and laws of Louisiana**, by pursuing and conducting any business within the corporate limits of the City of Baton Rouge or within the limits of East Baton Rouge Parish. These are the same occupational license taxes as are fixed by the state under **L.R.S. 47:341-403** and include the following businesses:

- (A) **Fixed-location dealers in merchandise, services, and rentals**, including but not limited to abstractors; advertising agencies; ambulance services; amusement parks; appraisers; barbershops; beauty salons; boats or barge carriers of freight or passengers; bonding companies, surety companies or bondsmen; business, professional, or instructional schools; cable television businesses; carpet and rug cleaning businesses; cold storage plants or refrigerated lockers; collecting agencies; commercial reporting or rating agencies; credit bureaus; decorators; detective agencies; elevator repair, service, and maintenance businesses; employment agencies; engravers; ferry boats; flea market participants; health or recreational clubs; insurance adjusters; jewelers; businesses engaged in leasing, renting or licensing the use of movable property; medical transportation services; miniature golf links; motor vehicle carriers of freight or passengers; motor vehicle rentals; motor vehicle repair and repainting shops; motor vehicle storage businesses; operators of coin vending and weighing machines; packing houses for meats and fish; parking lots; photographers; railroad carriers of freight or passengers; repair businesses; restaurants, coffee houses or other eating establishments; retail dealers in boats; retail dealers in merchandise; retail dealers in motor vehicles; service businesses; sign painting; skating rinks; steam cleaning, steam dyeing or steam pressing businesses; steam or electric laundering businesses; storage businesses; storage rooms or landings; taxicab services; theaters; tourist camps; towboat or tugboat businesses; trackless trolleys or buses; transportation businesses; trucking businesses; undertakers and funeral directors; warehouses; washaterias or laundromats; watchman agencies; wreckers and tow truck services; hospitals; wholesale and retail dealers in mobile home repairs; and travel agencies.
- (B) **Wholesale dealers in merchandise, service, and/or rentals; retail or wholesale dealers in building materials; retail dealers to farmers or institutions; shipbuilders and contractors, both lump-sum and cost-plus.**
- (C) **Business of lending or of dealing of notes secured by chattel mortgages or other liens;**
- (D) **Brokerage and commission agents; factorage, commission, or brokerage businesses; dealers in stocks or bonds as principal; stocks, bonds, or cotton factors, commission, or brokerage businesses;** including but not limited to brokerages in money, produce, or sugar; cotton compress businesses; cotton factor and commission businesses; cotton pickeries; distillers of alcohol; grain and product commission houses; businesses engaged in leasing, renting, or licensing the use of immovable property; livestock auctions; manufacturer's agents; operators of office buildings; owners or lessees of toll bridges or ferries; real estate brokers; slaughterhouses; steamboat or steamship agencies; stock or bond brokerages; sugar factors; and travel agencies.
- (E) **Certain public utility businesses**, including businesses of gas light, heat, or power; electric light, heat, or power; waterworks; telephone, telegraph, or express businesses.
- (F) **Businesses where licenses are based on flat fees**, including private banking or investment banking businesses; peddlers or itinerant vendors; businesses of mechanical or electronic amusement machines or devices; professional sports; circuses, concerts, carnivals, and special events, including gun shows, arts and crafts fairs, and antique shows; hotels, motels, rooming houses, and boarding houses.
- (G) **Other businesses and professions**, such as those of printers; lithographers; broadcasters; attorneys-at-law; accountants; oculists; physicians; osteopaths; dentists; chiroprodists; bacteriologists; veterinarians; chemists; architects; and civil, mechanical, chemical, or electrical engineers.

Specifically exempted from the occupational license tax are blind persons and their widows or orphans; artists and craftsmen (Louisiana artist and craftsmen who display their own original art and handicraft for sale at functions sponsored by nonprofit organizations); nonprofit organizations; wholesale dealers in certain alcoholic beverages; banks; homestead and building and loan associations; editors; publishers; clerks; laborers; ministers of religion; schoolteachers; graduated trained nurses; those engaged in agricultural or horticultural pursuits; those operating sawmills; corporations to lend money to farmers for production purposes, the stock of which is owned by farmer members and employees; manufacturers; and disabled persons.

COMPUTATION OF TAX:

The amounts of occupational tax levied are as follows:

- (A) For every business described in (A) under PAYOR above, the license is based on the total business activity, with the **minimum tax being \$50 and the maximum being \$6,200.**
- (B) For every business described in (B) under PAYOR above, the license fee is based on the total business activity with the **minimum fee being \$50 and the maximum being \$7,500.**
- (C) For every business described in (C) under PAYOR above, the license is based on the amount of loans made by the business. **The minimum fee is \$50 and the maximum is \$3,700.**
- (D) For every business described in (D) under PAYOR above, the license is based on gross annual commissions and brokerages earned on sales and purchases. **The minimum license is \$50 and the maximum is \$3,700.**
- (E) For the utility businesses described in (E) above, the license is based on gross annual revenue from all business activities, with a **minimum of \$50 and a maximum of \$7,500.**
- (F) For each business of carrying on a private banking house, business or agency, or investment banking house, business or agency, the license fee is **\$500.**

All peddlers, hawkers, itinerant vendors, and every person who displays samples, models, goods, wares, or merchandise on a temporary basis in any hotel, motel, store, storehouse, house, vehicle, or any other place for the purpose of securing orders for the retail sale of such goods must obtain a license and pay a fee not to exceed **\$250.**

Every person engaged in the business of operating any coin-operated mechanical or electronic device must pay a license fee of **\$20 or \$50 per device, depending on the type of device.**

Every person owning or carrying on a business known as professional sports must pay a flat license fee of **\$250.**

For each person operating a hotel, motel, rooming house, or boarding house, there is a flat fee of **\$2 for each sleeping room.**

- (G) For all businesses not otherwise covered by or specifically exempted under **Ordinance 9537**, engaged in the practice of their profession as an individual, or as a firm, partnership, or corporation, the license shall be 1/10 of 1% of the annual gross receipts for professional fees for services rendered. There is a **minimum fee of \$50 and a maximum fee of \$2,000** for these businesses.

The City-Parish gold and silver regulations ordinance requires any itinerant or transient gold or silver merchant to pay an annual license **fee of \$300.**

The City-Parish transient merchants ordinance requires any transient merchant who transacts any phase of business in the City or Parish, including advertising, to obtain a license at an annual fee of **\$250.**

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

OCCUPATIONAL LICENSE TAX (CITY)					ACCOUNT NUMBER 001 . . 415100			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	401	0.01%	405	0.01%	250	0.01%	434,024	8.43%
February	688,309	14.37%	510,909	10.75%	585,393	11.95%	15	8.44%
March	2,022,235	56.58%	1,074,347	33.32%	866,647	29.63%	994,651	27.77%
April	1,316,512	84.06%	2,309,171	81.85%	2,414,888	78.90%	2,646,240	79.19%
May	147,666	87.14%	165,221	85.33%	365,862	86.36%	216,897	83.41%
June	143,164	90.13%	109,171	87.62%	102,016	88.45%	151,859	86.36%
July	126,548	92.77%	184,552	91.50%	140,229	91.31%	68,993	87.70%
August	86,395	94.57%	119,723	94.01%	159,372	94.56%	79,391	89.24%
September	52,649	95.67%	78,286	95.66%	75,875	96.11%	61,473	90.44%
October	32,963	96.36%	69,014	97.11%	32,504	96.77%	43,912	91.29%
November	26,466	96.91%	49,830	98.16%	60,410	98.00%	45,943	92.18%
December	148,008	100.00%	87,684	100.00%	97,958	100.00%	402,151	100.00%
TOTAL	4,791,316		4,758,313		4,901,404		5,145,549	

OCCUPATIONAL LICENSE TAX (PARISH)					ACCOUNT NUMBER 002 . . 415100			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	245,665	8.66%
February	327,098	14.09%	248,896	10.66%	312,707	12.80%	0	8.66%
March	916,804	53.57%	488,650	31.60%	428,686	30.35%	496,441	26.15%
April	610,675	79.87%	1,203,944	83.18%	1,163,224	77.98%	1,430,407	76.56%
May	94,222	83.92%	96,229	87.30%	220,773	87.01%	129,265	81.11%
June	50,080	86.08%	84,147	90.90%	39,133	88.62%	77,307	83.83%
July	52,464	88.34%	48,212	92.97%	51,501	90.73%	27,458	84.80%
August	37,834	89.97%	54,047	95.28%	97,320	94.71%	78,729	87.58%
September	64,483	92.75%	25,820	96.39%	33,195	96.07%	40,410	89.00%
October	19,259	93.58%	24,942	97.46%	28,212	97.22%	35,734	90.26%
November	35,161	95.09%	19,662	98.30%	23,590	98.19%	22,525	91.05%
December	113,996	100.00%	39,641	100.00%	44,231	100.00%	253,897	100.00%
TOTAL	2,322,076		2,334,190		2,442,572		2,837,838	
COMB/%Chg	7,113,392	0.17%	7,092,503	-0.29%	7,343,976	3.55%	7,983,387	8.71%

INSURANCE PREMIUMS TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	City 001 . . 415200 Parish 002 . . 415200

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, §30 Louisiana Revised Statutes 22:1076 22:1061 33:1423	Ordinances: 9538, 11/25/92 Resolution: City 13115, 8/25/82

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: **Article VI, Section 30 of the Louisiana Constitution of 1974** provides that a political subdivision may exercise the power of taxation for parish, municipal and other local purposes strictly public in their nature. **L.R.S. 22:1076** authorizes any municipality to impose a license tax on any insurer engaged in the business of issuing policies, contracts, or other forms of obligations covering the risk of fire, marine transportation, surety, fidelity, indemnity, guaranty, workers' compensation, employers' liability, property damage, livestock, vehicle, automatic sprinkler, burglary, or insurance business of any other kind which is now or hereafter subject to the payment of any license tax for state purposes under L.R.S. 22:1061. **L.R.S. 22:1061** levies an annual license tax on each domestic, foreign, and alien insurer engaged in the business of issuing insurance policies, contracts, or obligations; or issuing endowment policies or similar forms of contract obligations in consideration of the payment of a premium or other consideration within the State of Louisiana. When an insurer does not have a local agent soliciting business, the tax is based on premiums received by the company from residents of the municipality. Life insurance programs administered by the Office of Group Benefits are exempt from the payment of the annual license tax. **L.R.S. 33:1423** instructs the tax collector to deduct a fifteen percent commission to remit to the sheriff's general fund for all parish licenses collected.

Local: **Ordinance 9538** of November 25, 1992, levies an annual license tax on each insurer engaged in the business of issuing any form of insurance policy or contract on risks located within the city or parish or on risks located elsewhere when they are not subject to any other municipal or parochial taxes and may be subject to payment of any license tax for state purposes. **City Resolution 13115** of August 25, 1982, authorizes the Mayor-President on behalf of the City of Baton Rouge to enter into an agreement with the Sheriff of East Baton Rouge Parish providing for the collection by the Sheriff of all city occupational licenses. Although the Finance Department began collecting the fees for these licenses on July 1, 1992, the Sheriff is still paid a commission as if he were collecting them..

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division.

Transmittal: Recorded as received by the Finance Department–Accounting Division.

Comments: Insurance premiums tax collections are cyclical in nature. The greatest collections are received in the first half of each year, because the tax is due on January 1 and becomes delinquent on June 1.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF TAX:

The insurance premiums tax is levied on **each insurer engaged in the business of issuing or which receives payment of the premium for any insurance policy or contract** on all risks located within the city or parish, or engages in the business of issuing any insurance policy or contract within the city or parish on risks located elsewhere, which are not subject to any other municipal or parochial license tax.

COMPUTATION OF TAX:

The City-Parish Insurance Tax Ordinance 9538 provides that the amount of tax levied is the maximum amount that municipalities are permitted to levy under L.R.S. 22:1061, et seq., provided that the amount of the minimum license thereby levied is fixed at 10% of the gross premiums collected during the previous calendar year, and that it not exceed that set forth in L.R.S. 22:1076, which is as follows:

- (a) On any insurer engaged in the business of issuing life, accident, or health insurance policies, or issuing endowment or annuity policies or contracts, or other similar forms of contract obligations in consideration of the payment of a premium, whether such insurer is operating in Louisiana through an agent or other representative, the amount of tax is not more than \$10 on gross annual premiums up to two thousand dollars, and the additional tax thereafter is not more than \$70 on each ten thousand dollars or fraction thereof of gross annual premiums in excess of two thousand dollars. The maximum tax payable by any one insurer of the above named types of insurance policies or contracts cannot exceed \$21,000 payable to the city and \$21,000 payable to the parish.
- (b) On any insurer engaged in the business of issuing policies, contracts, or other forms of obligations covering the risk of fire, marine, transportation, surety, fidelity, indemnity, guaranty, workers' compensation, employers' liability, property damage, livestock, vehicle, automatic sprinkler, burglary, or insurance business of any other kind whatsoever in the state, whether such insurer is operating in Louisiana through agents or other representatives or otherwise, not more than the following:

1st Class: When the gross receipts are not more than \$2,000, the license tax may not exceed **\$40**;

2nd Class: When the gross receipts are more than \$2,000, and not more than \$4,000, the tax may not exceed **\$60**;

3rd Class: When the gross receipts are more than \$4,000, and not more than \$6,000, the tax may not exceed **\$80**;

4th Class: When the gross receipts exceed \$6,000, the additional tax thereafter may not be more than **\$70** for each \$10,000, or fraction thereof, in excess of \$6,000.

The maximum license tax payable by an insurer may not exceed \$9,000 payable to the city and \$9,000 payable to the parish.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

See COMPUTATION OF TAX section.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INSURANCE PREMIUMS TAX (CITY)					ACCOUNT NUMBER 001 . . 415200			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	28,504	1.10%
February	37,912	1.56%	47,870	1.81%	8,363	0.32%	0	1.10%
March	508,773	22.46%	156,237	7.71%	0	0.32%	285,742	12.14%
April	594,873	46.89%	52,493	9.69%	212,793	8.51%	0	12.14%
May	125,071	52.03%	1,089,841	50.87%	3,790	8.65%	1,059,709	53.09%
June	278,303	63.46%	553,367	71.77%	1,467,485	65.09%	875,610	86.93%
July	771,462	95.15%	598,229	94.38%	773,467	94.83%	296,726	98.40%
August	59,764	97.60%	0	94.38%	49,849	96.75%	28,435	99.50%
September	20,347	98.44%	67,451	96.92%	41,155	98.33%	(15,325)	98.90%
October	16,773	99.13%	4,772	97.10%	3,722	98.48%	12,860	99.40%
November	17,175	99.83%	35,329	98.44%	8,478	98.80%	5,416	99.61%
December	4,111	100.00%	41,331	100.00%	31,162	100.00%	10,110	100.00%
TOTAL	2,434,564		2,646,920		2,600,264		2,587,787	

INSURANCE PREMIUMS TAX (PARISH)					ACCOUNT NUMBER 002 . . 415200			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	6,790	1.46%
February	5,307	1.33%	8,800	2.93%	29,920	6.35%	0	1.46%
March	56,002	15.41%	(15,140)	-2.11%	0	6.35%	43,827	10.86%
April	156,275	54.68%	11,295	1.65%	49,106	16.76%	32	10.86%
May	8,595	56.84%	128,567	44.49%	220	16.81%	235,759	61.43%
June	56,560	71.06%	88,045	73.83%	226,988	64.95%	95,949	82.01%
July	122,406	101.82%	67,994	96.48%	125,527	91.58%	75,077	98.11%
August	(15,669)	97.88%	0	96.48%	4,967	92.63%	21,438	102.71%
September	11,986	100.89%	1,684	97.04%	19,025	96.67%	(1,779)	102.33%
October	311	100.97%	3,030	98.05%	170	96.70%	470	102.43%
November	(4,363)	99.88%	2,085	98.75%	(1,407)	96.40%	1,220	102.69%
December	494	100.00%	3,760	100.00%	16,954	100.00%	(12,550)	100.00%
TOTAL	397,904		300,120		471,470		466,233	
COMB/%Chg	2,832,468	-4.15%	2,947,040	4.04%	3,071,734	4.23%	3,054,020	-0.58%

NOTES: The negative amounts shown in several months resulted from refunds, which are very common to this revenue account. Any given month could have more refunds than deposits, resulting in a net negative collection for the month.

GAMING ADMISSIONS TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	City 001 . . 416000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974, Article VI, Section 30 Louisiana Revised Statutes 4:552	Ordinance 10014, 8/24/94 Resolution 35231, 8/24/94 Contract with Jazz Enterprises

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation for parish, municipal, and other local purposes strictly public in their nature.

Louisiana Revised Statute 4:552 A (1) provides that the local governing authority of the parish or municipality in which the licensed berth of a riverboat is located may levy an admission fee of up to two and one-half dollars for each passenger boarding or embarking upon a riverboat. For purposes of this statute, "licensed berth" means the berth, dock, facility, or boarding area from which a riverboat excursion is authorized to originate by the Louisiana State Riverboat Gaming Commission or from which a riverboat is authorized by the commission to operate.

Local: **Ordinance 10014** dated August 24, 1994, established an admission fee of \$2.50 for each passenger boarding or embarking upon a riverboat operating on a river, lake, or other waterway with a licensed berth in Baton Rouge and which is authorized to originate its excursions in Baton Rouge by the Louisiana State Riverboat Gaming Commission. The fee is due and payable when a passenger boards a riverboat. The operator of the riverboat is required to submit a report relative to the previous month's business on or before the 20th day of the following month. Interest at the rate of 1¼% per month and penalties equivalent to 5% per month, or fraction thereof, not to exceed 25% in aggregate, of the fee due may be assessed if payments of the fee are delinquent.

The City-Parish entered into a **contract with Jazz Enterprises** on September 21, 1994, pursuant to the authority granted by the Metropolitan Council in **Resolution 35231** dated August 24, 1994. Argosy Gaming Company subsequently acquired 100% of Jazz Enterprises, thereby changing the name of the boat from "Belle of Baton Rouge" to "Argosy Casino." The contract required Jazz Enterprises to pay \$1.25 to the City-Parish in addition to the \$2.50 established by state law. This additional amount was required to be paid for two years, beginning from the date of riverboat gaming operations (September 30, 1994) or until construction of a convention-size hotel was begun. The \$1.25 payment could not exceed a total of \$1 million per year for each of the first and second years of operations of the riverboat; however, when the contractual fee increased to \$2.50 (see below), the annual cap was lifted.

In the event that actual construction or work on the hotel was not commenced within two years from the commencement date of riverboat operations, then Jazz and its operator would be required to increase the contractual rate payable to the City-Parish from \$1.25 to \$2.50 per passenger, which would be over and above and separate from any passenger boarding fees to be paid under state law. If this fee increased to \$2.50, at that point there would no longer be a maximum annual amount. The payment of this \$2.50 per passenger fee was to terminate when actual construction of a hotel was begun. If an

entity other than Jazz Enterprises or an affiliate was selected to build the hotel, or the construction of the hotel was actually begun by a third party on the Centroplex parking lot, the obligation to pay the contractual \$1.25 or \$2.50 per passenger fee over that authorized by state law would terminate on the earlier of (1) commencement of construction, or (2) the expiration of 120 days from the date of selection of the other entity. If Jazz Enterprises or an affiliate began construction and then suspended construction for a period of more than thirty days, the contractual \$1.25 or \$2.50 per passenger boarding fee would be reimposed until resumption of construction.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Revenue Division.

Transmittal: Every riverboat operator must remit to the Finance Department–Revenue Division by the 20th of each month the tax arising from passenger admissions during the preceding month.

Comments: Riverboat gaming activities began on September 30, 1994, when the Belle of Baton Rouge (later named Argosy Casino) opened. A second boat, the Casino Rouge, opened on December 28, 1994. While each boat is required to pay the \$2.50 admission fee authorized by state law to the City-Parish, the Argosy Casino was also contractually required to pay an additional \$1.25 or \$2.50 fee as explained above. The additional fee was limited to \$1 million per year during the first two years of operation, which period expired on September 29, 1996. On July 29, 1999, construction began on the hotel and the additional \$2.50 per passenger previously paid by the Argosy Casino ceased.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF TAX:

This tax is levied upon **any business conducting riverboat gaming activities in East Baton Rouge Parish**. The Argosy Casino is currently operated by Argosy Gaming Company. Casino Rouge is operated by Carnival Hotels and Casinos.

COMPUTATION OF TAX:

The tax is charged as a flat rate per passenger. The state authorized rate is **\$2.50 per passenger**. Until July 29, 1999, **an additional \$1.25 per passenger (through 9/29/96) or \$ 2.50 per passenger (9/29/96 through 7/29/99)** was paid by the Argosy Gaming Company under a contractual agreement as explained above.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

It has been the policy of the Administration to utilize all revenues received from gaming, including video poker, for capital improvements or special programs that are not recurring in nature.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GAMING ADMISSIONS TAX (CITY)					ACCOUNT NUMBER 001 . . 416000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	577,425	8.24%	559,175	7.93%	569,525	7.99%	568,952	8.34%
February	585,860	16.59%	602,583	16.47%	619,098	16.67%	586,832	16.95%
March	614,840	25.36%	632,802	25.44%	646,632	25.74%	602,162	25.78%
April	590,665	33.79%	577,585	33.63%	589,778	34.01%	554,770	33.91%
May	596,913	42.31%	592,333	42.03%	614,492	42.62%	338,927	38.88%
June	592,890	50.76%	585,882	50.33%	603,033	51.08%	838,123	51.17%
July	649,520	60.03%	634,183	59.32%	616,965	59.73%	601,373	59.99%
August	583,388	68.35%	600,542	67.83%	601,587	68.17%	585,348	68.57%
September	592,787	76.81%	564,340	75.84%	552,733	75.92%	526,028	76.29%
October	549,893	84.65%	548,143	83.61%	558,900	83.75%	542,825	84.25%
November	529,414	92.20%	573,570	91.74%	594,105	92.08%	540,265	92.17%
December	546,630	100.00%	582,887	100.00%	564,472	100.00%	534,170	100.00%
TOTAL/%Chg	7,010,225	-14.68%	7,054,025	0.62%	7,131,320	1.10%	6,819,775	-4.37%

NOTE: Revenues are shown in the month earned, which is the month of admission.

INTEREST & PENALTIES—DELINQUENT TAXES

REVENUE TYPE	FUND . . OBJECT			
Taxes	City	001 . .	419100	General Property Tax
	Parish	002 . .	419100	
	City	001 . .	419200	Gross Receipts Business Tax
	City	001 . .	419300	General Sales & Use Tax
	Parish	002 . .	419300	
	City	001 . .	419400	Occupancy Tax
	City	001 . .	419500	Occupational License Tax
	Parish	002 . .	419500	
	City	001 . .	419600	Insurance Premium Tax
	Parish	002 . .	419600	

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:2101 Act 1259 of 1995 Legislature 47:341, et seq.	Ordinances 10127, 12/14/94 9027, 12/13/89 9537, 11/25/92 9538, 11/25/92 10014, 8/24/94 Intergovernmental Agreement with BR Area Convention & Visitors Bureau, 7/1/96, as amended 1/1/99

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: L.R.S. 47:2101, as amended by Act 1259 of the 1995 Legislature, provides that all property taxes unpaid at December 31 of each year shall bear interest at the rate of 1% (reduced from 1¼%) per month or any part thereof from December 31 of said year. L.R.S. 47:341 authorizes the tax collector, administrator of finance, treasurer, or other officer whose duty it is to receive and collect taxes and money due to each municipality or parish to enforce the collection of any and all taxes due. L.R.S. 47:343 provides for the payment of delinquent interest and penalty, to be computed from March 1 of the year for which they are due. L.R.S. 47:349 requires each person to keep a reasonable record of his gross receipts, gross fees, or commissions, or loans made. Further, this record must be kept separately for each place of business and is subject to examination and inspection by the collector or his duly authorized assistants.

Local: Ordinance 10127 of December 14, 1994, provides for interest and penalties if the sales and use tax due by a dealer is not paid on or before the 20th day of the month following the month for which the tax is due. In the event of suit, attorneys' fees are charged on the aggregate of tax, interest, and penalty. The **Agreements with the Baton Rouge Area Convention & Visitors Bureau** provide for interest and penalties on unpaid occupancy tax on the same schedule as that of the sales and use tax. Ordinance 9027 of December 13, 1989, provides for interest and penalties if the amount of gross receipts tax due by a public utility is not paid on or before the 25th day of the month following the quarter for which the tax is due. In the event of suit, attorneys' fees are charged on the aggregate of tax, interest, and penalty. Ordinance 9537 (Occupational License Tax) of November 25, 1992, provides that all occupational license taxes become delinquent on March 1 of each year, and it is the duty of the City-Parish Finance Department—Revenue Division to enforce collection of delinquent accounts in accordance with L.R.S. 47:341, et seq. Sections 4 and 7 of Ordinance 9538 (Insurance Tax Ordinance) of November 25, 1992, provide for penalties and interest if any insurer fails to pay his license tax on or before June 1. Ordinance 10014 dated August 24, 1994, provides for interest at the rate of 1¼% per month and penalties equivalent to 5% per month, or fraction thereof, not to exceed 25% in aggregate, of the fee due if payments of gaming admissions taxes are delinquent.

INTEREST AND PENALTIES—GENERAL PROPERTY TAXES	001 . . or 002 . . 419100
INTEREST AND PENALTIES—GROSS RECEIPTS BUSINESS TAXES	001 . . 419200
INTEREST AND PENALTIES—GENERAL SALES & USE TAXES	001 . . or 002 . . 419300
INTEREST AND PENALTIES—OCCUPANCY TAX	001 . . 419400
INTEREST AND PENALTIES—OCCUPATIONAL LICENSE TAXES	001 . . or 002 . . 419500
INTEREST AND PENALTIES—INSURANCE PREMIUM TAXES	001 . . or 002 . . 419600

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Property Taxes: Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).
Other Taxes: Finance Department—Revenue Division.

Transmittal: Property Taxes: Transmitted monthly to Finance Department—Revenue Division.
Other Taxes: Recorded as received.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF TAX:

Property Taxes: All owners of real estate must pay state and parish taxes in the calendar year in which the assessment is made. These taxes are due as soon as the tax roll is filed in the office where the mortgage records are kept and become delinquent on December 31 of the year in which they are assessed, after which date interest is collected from the property owner at the rate of 1% per month or any part thereof. All owners of real estate are charged with the knowledge that, if taxes assessed thereon are not paid within the time fixed by law, the property will be advertised for sale and sold to satisfy such taxes.

Gross Receipts Business Taxes: If the amount of tax due by the public utility is not paid on or before the 25th day of the month next following the quarter for which the tax is due, interest and penalties are collected on the unpaid amount. In the event of suit, attorneys' fees are charged on the aggregate of tax, interest and penalty.

Sales and Use Taxes: If the amount of tax due by the dealer is not paid on or before the 20th day of the month next following the month for which the tax is due, the dealer must pay interest and penalties on the unpaid amount. In the event of suit, attorneys' fees are charged on the aggregate of tax, interest, and penalty.

If a dealer fails to make a report and pay the tax or if the dealer makes a grossly incorrect or false or fraudulent report, the Finance Director estimates the amount of tax due and collects the tax and interest plus penalty. In the event such estimates and assessments require an examination or audit of books, records, or documents, the Finance Director will add to the assessment the cost of such examination. If the Finance Director finds that any person or dealer liable for the payment of sales and use tax has plans to depart quickly from the city and/or parish, or to discontinue business, or to do any other act tending to prejudice any proceedings that might be instituted to collect such tax so that it becomes important that such proceedings be instituted without delay, the Finance Director may make an arbitrary assessment and may proceed under such arbitrary assessment to collect the tax or demand security for it, and thereafter shall cause notice of such findings to be given to the dealer together with a demand for an immediate return or report along with payment of the tax. If the tax, penalties, and interest so assessed are not paid within fifteen days, there is added to the amount assessed, in addition to interest and any other penalties, a sum equivalent to 5% of the tax. Failure to pay any tax due shall *ipso facto* cause said tax, interest, penalties, and costs to become immediately delinquent, and the City of Baton Rouge and/or Parish of East Baton Rouge is vested with the authority, on motion in a court of competent jurisdiction, to show cause in not less than two nor more than ten days why said dealer should not be ordered to cease from further pursuit of business as a dealer. In the case where such rule is made absolute, the order thereon rendered is considered a judgment in favor of the City and/or Parish, prohibiting such dealer from the further pursuit of said business until he has paid the delinquent taxes, interest, penalties, and costs.

INTEREST AND PENALTIES—GENERAL PROPERTY TAXES	001 . . or 002 . . 419100
INTEREST AND PENALTIES—GROSS RECEIPTS BUSINESS TAXES	001 . . 419200
INTEREST AND PENALTIES—GENERAL SALES & USE TAXES	001 . . or 002 . . 419300
INTEREST AND PENALTIES—OCCUPANCY TAX	001 . . 419400
INTEREST AND PENALTIES—OCCUPATIONAL LICENSE TAXES	001 . . or 002 . . 419500
INTEREST AND PENALTIES—INSURANCE PREMIUM TAXES	001 . . or 002 . . 419600

Occupancy Taxes: If the hotel or motel owner or operator does not pay this tax on or before the 20th day of the month next following the month in which the tax is collected from his patrons, interest and penalties are collected from that hotel or motel owner or operator.

Occupational License Taxes: All persons, associations of persons, firms, or corporations pursuing any trade, profession, vocation, calling, or business in the City-Parish who are subject to the payment of occupational license taxes under the constitution and laws of Louisiana must pay their occupational license taxes during the first two months of the calendar year. All unpaid occupational license taxes become delinquent on March 1 of each year.

Insurance Premium Taxes: Each insurer engaged in the business of issuing or receiving payment for any form of insurance policy or contract on risks located within the city or parish, or issuing any form of insurance policy or contract within the city or parish on risks located elsewhere when not subject to any other municipal license tax, must pay the required renewal fee prior to June 1 of each year. All insurance premium taxes become delinquent on June 1 and are assessed penalties and interest.

COMPUTATION OF TAX:

All **property taxes** become delinquent on the 31st day of December of each year, and **interest** is computed at the rate of **1% per month** or any part thereof from said date.

Gross receipts business taxes are due and payable on the first day of the month next following each quarter in the year. If the amount of tax due is not paid on or before the 25th day of the month next following the quarter for which the tax is due, **interest** is computed at the rate of **1¼% per month**, or fractional part thereof; and, in addition, there is a **penalty** equivalent to **5% per month**, or fractional part thereof, not to exceed 25% in aggregate, of the tax due. Both interest and penalties are computed from the first day of the month next following the quarter for which the tax is due. In the event of suit, **attorneys' fees** will be charged at the rate of **10%** on the aggregate of tax, interest and penalty.

With regard to delinquent **sales and use taxes** and **occupancy taxes**, **interest** is computed on the unpaid amount at the rate of **1¼% per month** or fractional part thereof. In addition, there is also collected a **penalty** equivalent to **5% per month**, or fraction thereof, not to exceed 25% in aggregate of the tax due, when such a tax is not paid on or before the 20th day of the month next following the month for which the tax is due. In the event of suit, **attorney's fees** will be charged that dealer at the rate of **10%** of the aggregate tax, interest, and penalty. If, after the Finance Director makes an arbitrary assessment, the dealer refuses to pay the taxes, penalties, and interest thereon within the time prescribed, there is added to the amount so assessed a sum equivalent to 5% of the tax.

A delinquency **penalty** of **5% per month** is imposed on all persons who fail to pay the required **occupational license tax** prior to March 1. An **additional 5%** is charged for each additional thirty days or fraction thereof during which the failure continues, up to a maximum of 25%. In addition to the penalty, **interest** is charged at the rate of **1¼% per month** with no maximum.

Any insurer who fails to pay the required **insurance premium tax** prior to June 1 of each year is charged a penalty of **5% per month**, or **fractional part thereof**, up to a maximum of 25%. **Interest** is charged at a rate of **1¼% per month** with no maximum.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Section 10 g (3) of the City and Parish Sales Tax Ordinance and Ordinances 9537 and 9538 state that, if the failure to pay the taxes when due is explained to the satisfaction of the Finance Director, the Finance Director may waive payment of the whole or any part of any penalty and may waive payment of any interest charged in excess of the rate of 1¼% per month. Ordinance 9027 authorizes the Finance Director to waive the penalty if the failure to pay gross receipts business taxes is explained to his satisfaction.

There is a 25% limit on the penalty on delinquent Gross Receipts Business Taxes, Sales & Use Taxes, Occupational License Taxes, and Insurance Premium Tax.

INTEREST AND PENALTIES—GENERAL PROPERTY TAXES	001 . . or 002 . . 419100
INTEREST AND PENALTIES—GROSS RECEIPTS BUSINESS TAXES	001 . . 419200
INTEREST AND PENALTIES—GENERAL SALES & USE TAXES	001 . . or 002 . . 419300
INTEREST AND PENALTIES—OCCUPANCY TAX	001 . . 419400
INTEREST AND PENALTIES—OCCUPATIONAL LICENSE TAXES	001 . . or 002 . . 419500
INTEREST AND PENALTIES—INSURANCE PREMIUM TAXES	001 . . or 002 . . 419600

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - GENERAL PROPERTY TAX (CITY)					ACCOUNT NUMBER 001 . . 419100			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	829	1.84%	3,124	7.54%	3,713	7.95%	2,697	6.37%
March	3,428	9.44%	2,546	13.68%	4,088	16.69%	2,995	13.45%
April	4,304	18.98%	3,187	21.36%	3,798	24.82%	4,337	23.70%
May	6,136	32.59%	3,158	28.98%	5,807	37.25%	6,380	38.78%
June	5,193	44.11%	6,595	44.89%	4,867	47.66%	0	38.78%
July	6,595	58.73%	10,945	71.29%	11,972	73.28%	11,438	65.82%
August	2,376	64.00%	2,519	77.37%	2,938	79.57%	1,404	69.13%
September	5,015	75.12%	1,526	81.05%	3,396	86.84%	1,056	71.63%
October	4,280	84.61%	2,508	87.10%	1,849	90.80%	1,967	76.28%
November	3,609	92.61%	1,559	90.86%	2,068	95.22%	2,404	81.96%
December	3,331	100.00%	3,791	100.00%	2,233	100.00%	7,633	100.00%
TOTAL	45,096		41,458		46,729		42,311	

INT. & PENALTIES - GENERAL PROPERTY TAX (PARISH)					ACCOUNT NUMBER 002 . . 419100			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	455	1.85%	1,774	6.24%	2,865	8.99%	1,668	5.95%
March	1,341	7.31%	1,652	12.06%	2,838	17.89%	1,936	12.85%
April	2,624	17.98%	1,921	18.82%	2,345	25.25%	2,604	22.13%
May	3,494	32.20%	2,324	27.00%	4,704	40.00%	3,968	36.27%
June	3,436	46.18%	5,208	45.32%	3,941	52.37%	3,060	47.18%
July	6,173	71.29%	8,744	76.10%	7,796	76.82%	8,573	77.74%
August	689	74.09%	1,783	82.37%	2,571	84.89%	1,052	81.49%
September	1,412	79.84%	828	85.29%	1,416	89.33%	609	83.66%
October	1,878	87.48%	1,193	89.48%	829	91.93%	1,203	87.95%
November	1,429	93.29%	742	92.10%	1,339	96.13%	1,894	94.70%
December	1,649	100.00%	2,246	100.00%	1,234	100.00%	1,488	100.00%
TOTAL	24,580		28,415		31,878		28,055	
COMB/% Chg	69,676	23.31%	69,873	0.28%	78,607	12.50%	70,366	-10.48%

NOTE: The amounts in the above tables are shown in the months in which they are received by the City-Parish. The Sheriff remits property taxes and the interest and penalties associated with them in the month following the month in which they are collected.

INTEREST AND PENALTIES—GROSS RECEIPTS BUSINESS TAXES	001 . . 419200
Collections in the past four years were \$1,838 in 2000, \$8,853 in 2001, \$1,699 in 2002, and \$463 in 2003.	

INTEREST AND PENALTIES—GENERAL PROPERTY TAXES	001 . . or 002 . . 419100
INTEREST AND PENALTIES—GROSS RECEIPTS BUSINESS TAXES	001 . . 419200
INTEREST AND PENALTIES—GENERAL SALES & USE TAXES	001 . . or 002 . . 419300
INTEREST AND PENALTIES—OCCUPANCY TAX	001 . . 419400
INTEREST AND PENALTIES—OCCUPATIONAL LICENSE TAXES	001 . . or 002 . . 419500
INTEREST AND PENALTIES—INSURANCE PREMIUM TAXES	001 . . or 002 . . 419600

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INT. & PENALTIES - GENERAL SALES & USE TAX (CITY)					ACCOUNT NUMBER 001 . . 419300			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	83,791	13.52%	36,729	5.88%	64,197	9.38%	38,317	5.35%
April	31,927	18.67%	36,526	11.72%	51,709	16.93%	41,833	11.18%
May	42,194	25.48%	60,065	21.33%	76,336	28.09%	30,250	15.41%
June	63,975	35.80%	46,274	28.74%	49,309	35.29%	151,756	36.58%
July	96,059	51.29%	40,828	35.27%	32,661	40.06%	24,413	39.99%
August	32,646	56.56%	33,623	40.65%	49,395	47.28%	51,255	47.14%
September	100,566	72.79%	36,413	46.48%	28,992	51.52%	78,805	58.14%
October	45,297	80.09%	26,741	50.76%	172,906	76.78%	42,104	64.02%
November	39,285	86.43%	125,106	70.77%	30,924	81.30%	42,668	69.97%
December	84,103	100.00%	182,650	100.00%	127,996	100.00%	215,197	100.00%
TOTAL	619,843		624,955		684,425		716,598	

INT. & PENALTIES - GENERAL SALES & USE TAX (PARISH)					ACCOUNT NUMBER 002 . . 419300			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	9,179	2.92%	22,817	9.01%	13,058	6.38%	15,758	6.14%
April	45,435	17.38%	21,095	17.34%	15,321	13.87%	14,593	11.82%
May	9,132	20.28%	13,978	22.86%	27,106	27.12%	17,894	18.79%
June	12,716	24.33%	32,457	35.67%	18,507	36.17%	13,821	24.17%
July	9,636	27.39%	54,203	57.08%	11,904	41.99%	7,878	27.23%
August	11,283	30.98%	7,971	60.22%	43,476	63.24%	27,588	37.98%
September	27,248	39.65%	15,083	66.18%	18,852	72.45%	11,840	42.59%
October	18,020	45.39%	12,492	71.11%	14,897	79.73%	14,452	48.21%
November	11,007	48.89%	21,665	79.67%	9,587	84.42%	10,893	52.46%
December	160,638	100.00%	51,494	100.00%	31,877	100.00%	122,101	100.00%
TOTAL	314,294		253,255		204,585		256,818	
COMB/%Chg	934,137	-2.76%	878,210	-5.99%	889,010	1.23%	973,416	9.49%

NOTE: The amounts in the above tables are shown in the months in which they are received by the City-Parish. The amounts shown in December of each year represent actual revenues for October and November, as well as an accrual of December revenues. Collections of penalties and interest on sales tax are erratic. A large monthly collection is usually the result of a tax audit or of especially large field collections.

INTEREST AND PENALTIES—OCCUPANCY TAX (CITY)	001 . . 419400
Total collection in 2002 was \$1,078, and \$781 in 2003. In years prior to 2002, the occupancy tax, along with interest and penalties thereon, was deposited into Fund 451 (Riverside Centroplex enterprise fund).	

INTEREST AND PENALTIES—GENERAL PROPERTY TAXES	001 . . or 002 . . 419100
INTEREST AND PENALTIES—GROSS RECEIPTS BUSINESS TAXES	001 . . 419200
INTEREST AND PENALTIES—GENERAL SALES & USE TAXES	001 . . or 002 . . 419300
INTEREST AND PENALTIES—OCCUPANCY TAX	001 . . 419400
INTEREST AND PENALTIES—OCCUPATIONAL LICENSE TAXES	001 . . or 002 . . 419500
INTEREST AND PENALTIES—INSURANCE PREMIUM TAXES	001 . . or 002 . . 419600

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INT. & PENALTIES - OCCUPATIONAL LICENSE TAXES (CITY)					ACCOUNT NUMBER 001 . . 419500			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	8,044	4.30%
February	4,642	2.51%	3,701	1.77%	6,837	3.40%	0	4.30%
March	8,904	7.33%	4,967	4.14%	5,123	5.95%	9,332	9.29%
April	20,978	18.67%	10,880	9.33%	7,135	9.50%	5,314	12.13%
May	24,180	31.75%	23,467	20.53%	24,047	21.46%	20,439	23.05%
June	26,180	45.91%	17,587	28.93%	13,781	28.31%	25,250	36.55%
July	29,933	62.10%	36,679	46.44%	28,227	42.35%	19,296	46.86%
August	23,947	75.05%	34,200	62.76%	39,712	62.10%	18,308	56.65%
September	18,493	85.06%	25,346	74.86%	20,713	72.40%	21,399	68.08%
October	6,954	88.82%	20,056	84.43%	14,110	79.42%	14,494	75.83%
November	10,201	94.33%	18,670	93.34%	15,337	87.05%	15,468	84.10%
December	10,475	100.00%	13,945	100.00%	26,036	100.00%	29,751	100.00%
TOTAL	184,887		209,498		201,058		187,095	

INT. & PENAL. - OCCUPATIONAL LICENSE TAXES (PARISH)					ACCOUNT NUMBER 002 . . 419500			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	6,183	6.59%
February	151	0.16%	12,173	12.61%	1,830	2.14%	0	6.59%
March	2,425	2.78%	3,659	16.40%	868	3.16%	2,536	9.29%
April	11,862	15.58%	9,308	26.05%	3,054	6.73%	4,762	14.36%
May	9,390	25.71%	10,229	36.65%	12,214	21.03%	10,656	25.71%
June	9,360	35.81%	13,232	50.36%	6,613	28.77%	12,362	38.87%
July	9,560	46.12%	12,274	63.07%	6,545	36.43%	6,388	45.68%
August	10,543	57.50%	14,962	78.58%	15,928	55.08%	15,179	61.85%
September	13,058	71.58%	5,526	84.30%	9,299	65.96%	10,823	73.37%
October	3,857	75.74%	5,165	89.65%	9,959	77.62%	15,823	90.23%
November	10,823	87.42%	5,512	95.36%	8,659	87.75%	3,656	94.12%
December	11,659	100.00%	4,475	100.00%	10,462	100.00%	5,521	100.00%
TOTAL	92,688		96,515		85,431		93,889	
COMB./% Chg	277,575	-1.04%	306,013	10.25%	286,489	-6.38%	280,984	-1.92%

INTEREST AND PENALTIES—GENERAL PROPERTY TAXES	001 . . or 002 . . 419100
INTEREST AND PENALTIES—GROSS RECEIPTS BUSINESS TAXES	001 . . 419200
INTEREST AND PENALTIES—GENERAL SALES & USE TAXES	001 . . or 002 . . 419300
INTEREST AND PENALTIES—OCCUPANCY TAX	001 . . 419400
INTEREST AND PENALTIES—OCCUPATIONAL LICENSE TAXES	001 . . or 002 . . 419500
INTEREST AND PENALTIES—INSURANCE PREMIUM TAXES	001 . . or 002 . . 419600

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INT. & PENALALTIES - INSURANCE PREMIUM TAXES (CITY)					ACCOUNT NUMBER 001 . . 419600			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	1,121	7.10%
February	37	0.15%	2,712	7.26%	8,494	18.32%	0	7.10%
March	0	0.15%	0	7.26%	0	18.32%	1,818	18.60%
April	5	0.17%	0	7.26%	153	18.65%	0	18.60%
May	136	0.71%	717	9.18%	0	18.65%	0	18.60%
June	298	1.91%	40	9.28%	2,030	23.02%	91	19.18%
July	120	2.39%	2,742	16.62%	3,999	31.65%	3,751	42.92%
August	6,254	27.48%	23	16.68%	5,533	43.58%	593	46.68%
September	10,896	71.20%	2,454	23.25%	9,913	64.95%	384	49.11%
October	1,654	77.83%	9,518	48.72%	2,127	69.54%	4,787	79.41%
November	3,652	92.49%	10,540	76.92%	352	70.30%	2,936	97.99%
December	1,873	100.00%	8,626	100.00%	13,775	100.00%	317	100.00%
TOTAL	24,925		37,372		46,376		15,798	

INT. & PENALALTIES - INSURANCE PREMIUM TAXES (PARISH)					ACCOUNT NUMBER 002 . . 419600			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	96	8.41%
February	0	0.00%	75	1.15%	8,156	31.23%	0	8.41%
March	39	0.89%	0	1.15%	0	31.23%	0	8.41%
April	90	2.94%	537	9.38%	107	31.63%	0	8.41%
May	(12)	2.66%	13	9.58%	105	32.04%	0	8.41%
June	602	16.37%	0	9.58%	339	33.33%	0	8.41%
July	178	20.43%	74	10.72%	489	35.21%	85	15.86%
August	1,824	61.97%	0	10.72%	1,520	41.03%	36	19.02%
September	407	71.24%	10	10.87%	8,685	74.28%	562	68.27%
October	69	72.81%	355	16.31%	21	74.36%	303	94.83%
November	1,158	99.18%	752	27.84%	24	74.45%	59	100.00%
December	36	100.00%	4,707	100.00%	6,674	100.00%	0	100.00%
TOTAL	4,391		6,523		26,120		1,141	
COMB/% Chg	29,316	-20.16%	43,895	49.73%	72,496	65.16%	16,939	-76.63%

NOTE: The Audit Research and Selection Section of the Finance Department Auditing Division conducts audits of insurance companies every three years for the current and preceding two years, resulting in high collections every third year.